

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Danville Community School Corp (3325)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$1,289,108	\$1,212,169	\$1,261,197	\$1,330,347	0.79%	5.48%
Non - Certified Salaries	120	\$406,493	\$393,577	\$423,873	\$435,772	1.75%	2.81%
Group Health Insurance	222	\$249,528	\$232,465	\$229,687	\$250,004	0.05%	8.85%
Social Security Certified	212	\$96,390	\$89,898	\$94,572	\$99,319	0.75%	5.02%
Pupil Services	313	\$103,867	\$92,760	\$94,089	\$98,841	-1.23%	5.05%
Teacher Retirement Fund, After 7-1-95	216	\$101,553	\$87,850	\$89,659	\$94,656	-1.74%	5.57%
Public Employees Retirement Fund	214	\$41,592	\$37,887	\$42,615	\$42,679	0.65%	0.15%
Social Security Noncertified	211	\$26,887	\$28,448	\$31,216	\$31,935	4.40%	2.30%
Other Employee Benefits	241 - 290	\$29,202	\$21,510	\$29,892	\$25,752	-3.09%	-13.85%
Operational Supplies	611	\$11,121	\$15,397	\$15,636	\$17,649	12.24%	12.87%
Other Group Insurance Authorized by Statute	224	\$16,368	\$16,632	\$15,246	\$15,158	-1.90%	-0.58%
Teacher Retirement Fund, Prior to 7-1-95	215	\$21,752	\$11,265	\$15,745	\$13,322	-11.54%	-15.39%
Other Professional and Technical Services	319	\$14,663	\$12,232	\$13,296	\$8,026	-13.99%	-39.64%
Group Accident Insurance	223	\$4,225	\$4,726	\$4,606	\$4,948	4.02%	7.42%
Travel	580	\$7,175	\$3,365	\$1,639	\$2,881	-20.40%	75.74%
Group Life Insurance	221	\$1,474	\$7,385	\$1,792	\$1,798	5.10%	0.35%
Dues and Fees	810	\$331	\$0	\$0	\$0	-100.00%	NA

<b>Student Instructional Support Total</b>		<b>\$2,421,728</b>	<b>\$2,267,567</b>	<b>\$2,364,762</b>	<b>\$2,473,088</b>	<b>0.53%</b>	<b>4.58%</b>
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**Student Academic Achievement**

Certified Salaries	110	\$6,547,235	\$7,134,105	\$6,964,456	\$6,984,171	1.63%	0.28%
Group Health Insurance	222	\$799,060	\$733,605	\$772,519	\$820,430	0.66%	6.20%
Non - Certified Salaries	120	\$622,837	\$591,134	\$670,502	\$658,082	1.39%	-1.85%
Operational Supplies	611	\$289,431	\$391,974	\$286,192	\$622,232	21.09%	117.42%
Teacher Retirement Fund, After 7-1-95	216	\$609,673	\$545,680	\$533,570	\$566,848	-1.80%	6.24%
Social Security Certified	212	\$489,669	\$522,235	\$516,540	\$516,910	1.36%	0.07%
Instruction Services	311	\$443,785	\$786,496	\$314,986	\$244,118	-13.88%	-22.50%
Pre-2008 Object Code - Temporary Salaries	130	\$285,311	\$160,840	\$116,233	\$193,535	-9.25%	66.51%
Other Employee Benefits	241 - 290	\$144,981	\$98,846	\$132,510	\$143,117	-0.32%	8.01%
Social Security Noncertified	211	\$74,665	\$65,001	\$67,417	\$73,354	-0.44%	8.81%
Other Supplies and Materials	615, 660 - 689	\$72,583	\$73,365	\$68,881	\$63,288	-3.37%	-8.12%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, Prior to 7-1-95	215	\$97,068	\$61,295	\$64,374	\$56,704	-12.58%	-11.91%
Other Group Insurance Authorized by Statute	224	\$65,555	\$60,626	\$55,459	\$50,885	-6.14%	-8.25%
Instructional Programs Improvement Services	312	\$71,421	\$64,729	\$36,591	\$47,157	-9.86%	28.88%
Public Employees Retirement Fund	214	\$21,270	\$18,739	\$31,650	\$22,929	1.90%	-27.55%
Library Books	640	\$14,956	\$14,695	\$18,382	\$16,900	3.10%	-8.06%
Group Accident Insurance	223	\$10,637	\$10,173	\$11,201	\$9,773	-2.09%	-12.75%
Other Professional and Technical Services	319	\$3,355	\$2,992	\$4,573	\$9,761	30.60%	113.43%
Periodicals	650	\$6,494	\$5,639	\$5,155	\$6,732	0.90%	30.57%
Group Life Insurance	221	\$5,676	\$18,137	\$6,536	\$5,880	0.88%	-10.04%
Travel	580	\$6,722	\$39,930	\$7,894	\$5,120	-6.58%	-35.14%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$1,287	NA	NA
Equipment	730	\$1,236	\$9,513	\$4,236	\$1,138	-2.06%	-73.14%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$100	NA	NA
Pupil Services	313	\$1,500	\$0	\$0	\$0	-100.00%	NA
Transfer Tuition - Other	569	\$7,958	\$0	\$0	\$0	-100.00%	NA
Professional Development	748	\$0	\$0	\$5,995	\$0	NA	-100.00%
Computer Hardware	741	\$0	\$0	\$12,089	\$0	NA	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$10,693,078</b>	<b>\$11,409,751</b>	<b>\$10,707,941</b>	<b>\$11,120,450</b>	<b>0.98%</b>	<b>3.85%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,151,132	\$2,171,666	\$2,220,515	\$2,255,488	1.19%	1.57%
Operational Supplies	611	\$834,211	\$852,895	\$844,427	\$868,710	1.02%	2.88%
Light and Power - Other Than Heating and Cooling	625	\$524,596	\$579,824	\$598,772	\$490,037	-1.69%	-18.16%
Repairs and Maintenance Services	430	\$414,351	\$312,242	\$440,781	\$484,646	4.00%	9.95%
Group Health Insurance	222	\$466,272	\$474,689	\$448,537	\$482,793	0.87%	7.64%
Vehicles	731	\$359,402	\$100,754	\$0	\$354,251	-0.36%	NA
Certified Salaries	110	\$257,310	\$294,841	\$425,188	\$289,573	3.00%	-31.90%
Insurance	520	\$225,185	\$233,681	\$205,194	\$237,993	1.39%	15.98%
Public Employees Retirement Fund	214	\$215,845	\$207,084	\$228,482	\$234,297	2.07%	2.55%
Social Security Noncertified	211	\$155,983	\$159,275	\$163,948	\$166,696	1.67%	1.68%
Heating and Cooling for Buildings - Gas	622	\$228,015	\$213,980	\$134,123	\$150,189	-9.91%	11.98%
Water and Sewage	411	\$128,212	\$135,263	\$122,561	\$121,424	-1.35%	-0.93%
Gasoline and Lubricants	613	\$196,225	\$199,159	\$176,998	\$116,206	-12.28%	-34.35%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Pre-2008 Object Code - Temporary Salaries	130	\$40,960	\$49,061	\$51,415	\$58,235	9.20%	13.26%
Other Professional and Technical Services	319	\$36,616	\$36,942	\$27,530	\$55,086	10.75%	100.09%
Other Employee Benefits	241 - 290	\$44,351	\$26,578	\$32,046	\$45,938	0.88%	43.35%
Student Transportation Services	510	\$5,716	\$1,772	\$9,931	\$44,502	67.04%	348.14%
Removal of Refuse and Garbage	412	\$38,163	\$26,773	\$34,419	\$36,646	-1.01%	6.47%
Other Group Insurance Authorized by Statute	224	\$32,050	\$35,258	\$32,546	\$30,710	-1.06%	-5.64%
Teacher Retirement Fund, After 7-1-95	216	\$32,801	\$30,962	\$22,206	\$28,524	-3.43%	28.45%
Telephone	531	\$33,681	\$26,667	\$26,693	\$27,697	-4.77%	3.76%
Travel	580	\$29,349	\$29,776	\$29,531	\$26,598	-2.43%	-9.93%
Social Security Certified	212	\$19,101	\$20,116	\$17,594	\$20,412	1.67%	16.02%
Equipment	730	\$36,819	\$29,161	\$33,035	\$19,520	-14.67%	-40.91%
Board Member Compensation	115	\$16,508	\$19,710	\$20,040	\$17,500	1.47%	-12.67%
Overtime Salaries	140	\$16,789	\$16,288	\$16,094	\$12,360	-7.37%	-23.20%
Tires and Repairs	612	\$23,494	\$14,381	\$18,249	\$11,857	-15.72%	-35.03%
Dues and Fees	810	\$12,495	\$17,863	\$9,775	\$11,820	-1.38%	20.91%
Other Communication Services	533 - 539	\$10,255	\$7,142	\$16,911	\$10,419	0.40%	-38.39%
Board of Education Services	318	\$3,500	\$0	\$5,944	\$10,386	31.25%	74.75%
Bank Service Charges	871	\$9,738	\$8,980	\$8,525	\$9,792	0.14%	14.86%
Instruction Services	311	\$1,713	\$1,073	\$1,073	\$8,795	50.53%	719.64%
Miscellaneous Objects	876 - 899	\$22,772	(\$20,258)	\$12,711	\$8,246	-22.43%	-35.13%
Advertising	540	\$3,674	\$3,868	\$4,302	\$4,422	4.74%	2.78%
Entertainment	240	\$3,991	\$3,936	\$227	\$4,209	1.34%	1754.20%
Group Accident Insurance	223	\$3,032	\$3,653	\$3,145	\$3,355	2.56%	6.68%
Group Life Insurance	221	\$4,961	\$5,070	\$3,446	\$3,271	-9.89%	-5.08%
Unemployment Insurance	230	\$8,265	\$2,204	\$3,944	\$2,686	-24.50%	-31.90%
Pupil Services	313	\$4,698	\$4,649	\$5,496	\$1,208	-28.79%	-78.02%
Awards	875	\$563	\$563	\$488	\$300	-14.54%	-38.46%
Official Bond Premiums	525	\$679	\$1,030	\$1,626	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$0	\$980	\$1,030	\$0	NA	-100.00%
Late Payments	872	\$0	\$2,596	\$0	\$0	NA	NA

<b>Overhead and Operational Total</b>	<b>\$6,653,472</b>	<b>\$6,342,147</b>	<b>\$6,459,498</b>	<b>\$6,766,797</b>	<b>0.42%</b>	<b>4.76%</b>
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### Non Operational

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Redemption of Principal	831	\$3,506,009	\$4,070,931	\$5,017,974	\$4,803,850	8.19%	-4.27%
Interest	832	\$3,010,731	\$2,828,433	\$2,237,178	\$2,038,222	-9.29%	-8.89%
Construction Services	450	\$498,466	\$519,101	\$427,795	\$650,815	6.89%	52.13%
Equipment	730	\$563,817	\$430,763	\$419,503	\$602,173	1.66%	43.54%
Non - Certified Salaries	120	\$241,888	\$251,918	\$265,413	\$282,079	3.92%	6.28%
Certified Salaries	110	\$168,759	\$158,856	\$118,876	\$115,709	-9.00%	-2.66%
Other Professional and Technical Services	319	\$103,643	\$1,206,485	\$11,870	\$66,265	-10.58%	458.26%
Repairs and Maintenance Services	430	\$26,450	\$33,127	\$41,662	\$43,954	13.54%	5.50%
Social Security Noncertified	211	\$7,905	\$8,645	\$8,829	\$9,347	4.28%	5.86%
Teacher Retirement Fund, After 7-1-95	216	\$12,287	\$11,727	\$9,769	\$9,228	-6.91%	-5.53%
Operational Supplies	611	\$8,224	\$7,838	\$7,963	\$8,161	-0.19%	2.49%
Public Employees Retirement Fund	214	\$105	\$3,579	\$3,930	\$4,129	150.41%	5.05%
Other Employee Benefits	241 - 290	\$847	\$903	\$918	\$938	2.60%	2.21%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,209	\$1,375	\$776	\$729	-24.21%	-6.14%
Bank Service Charges	871	\$600	\$250	\$1,197	\$600	0.00%	-49.87%
Miscellaneous Objects	876 - 899	\$0	\$9,557	\$19,024	\$310	NA	-98.37%
Group Accident Insurance	223	\$96	\$116	\$122	\$123	6.26%	0.85%
Group Life Insurance	221	\$37	\$42	\$42	\$41	2.29%	-3.57%
Social Security Certified	212	\$267	\$0	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$8,152,340</b>	<b>\$9,543,647</b>	<b>\$8,592,842</b>	<b>\$8,636,672</b>	<b>1.45%</b>	<b>0.51%</b>
<b>Grand Total</b>		<b>\$27,920,619</b>	<b>\$29,563,112</b>	<b>\$28,125,043</b>	<b>\$28,997,007</b>	<b>0.95%</b>	<b>3.10%</b>